

WEST VIRGINIA STATE TAX DEPARTMENT
Administrative Notice 2005-23

SUBJECT: AVERAGE WHOLESAL PRICE OF MOTOR FUEL

The Tax Commissioner is required to annually determine the average wholesale price of motor fuel in this State for purposes of imposing and collecting the consumers' sales and use taxes on motor fuel sold or used during the next calendar year.

Pursuant to the terms of Executive Order 13-05 issued by the Honorable Joe Manchin III, Governor of the State of West Virginia, the variable tax rate for the calendar year January 1, 2006 through December 31, 2006 shall remain \$.0650 per gallon.

Virgil T. Helton
Acting State Tax Commissioner

Issued: December 1, 2005